

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant : Yusuke Igarashi et al. Art Unit : 2811
Serial No. : 10/733,726 Examiner : Nitin Parekh
Filed : December 11, 2003 Confirmation No.: 8575
Notice of Allowance Date: May 11, 2005
Title : CIRCUIT DEVICE AND METHOD OF MANUFACTURE THEREOF

MAIL STOP ISSUE FEE

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

RESPONSE TO NOTICE OF ALLOWANCE

In response to the Notice of Allowance mailed May 11, 2005, enclosed are a completed issue fee transmittal form PTOL-85b and a check for \$1730 for the required issue fee and publication fee, including patent copies.

COMMENTS ON REASONS FOR ALLOWANCE

The Examiner's allowance of the claims is appreciated. The Applicant submits the following comments concerning the Examiner's Reasons for Allowance cited in the Notice of Allowability. It is the subject matter of each claim as a whole that is patentable, not any particular feature recited in the claim(s). The Applicant does not concede that the reasons for allowance given by the Examiner are the only reasons that make the claims allowable and does not make any admission or concession concerning the Examiner's statement.

CERTIFICATE OF MAILING BY FIRST CLASS MAIL

I hereby certify under 37 CFR §1.8(a) that this correspondence is being deposited with the United States Postal Service as first class mail with sufficient postage on the date indicated below and is addressed to the Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450.

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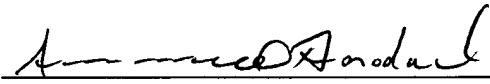
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Attorney's Docket No.: 14225-032001 / F1030573US00

Please apply any additional charges or credits to our Deposit Account No. 06-1050.

Respectfully submitted,

Date: 12/18/05



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